



NORFOLK

Office of the City Attorney

BERNARD A. PISHKO
City Attorney
WAYNE RINGER
MARY L. NEXSEN
NATHANIEL BEAMAN IV
MARTHA P. MCGANN
CYNTHIA B. HALL
CHARLES S. PRENTACE
JACK E. CLOUD
HEATHER A. MULLEN
DEREK A. MUNGO
TAMELE YVETTE HOBSON
NADA N. KAWWASS
ADAM D. MELITA
TASHA D. SCOTT
ANDREW R. FOX
HEATHER L. KELLEY
ERIKKA M. MASSIE
ZACHARY A. SIMMONS
MICHELLE G. FOY

June 10, 2014

To the Honorable Council
City of Norfolk, Virginia

R-15

Re: Tax Overpayment
Jerry's Inc., ET ALS

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to refund to Jerry's Inc., ET ALS, \$3,281.17 based upon the overpayment of Business License Tax for Year 2014, resulting in a refund due of \$3,281.17, plus interest.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "B. Pishko", written over a horizontal line.

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

5/1/14mr

Form and Correctness Approved: *RAF*

By *Michael S. J.*
Office of the City Attorney

Contents Approved:

By *C. A. J.*
DEPT.

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 3,281.17 1000-104-010-4101
Ann M. Kelly Account
Director of Finance 5/1/14
Date

NORFOLK, VIRGINIA

BCM

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO
ISSUE A REFUND TO JERRY'S INC. ET ALS BASED
UPON THE OVERPAYMENT OF BUSINESS LICENSE
TAXES FOR THE YEAR 2014.

- - -

WHEREAS the Commissioner of the Revenue has determined
that business license taxes were erroneously overpaid by Jerry's
Inc., ET ALS for tax year 2014, and has corrected this
assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified
with the consent of the City Attorney that the aforementioned
taxpayer paid all taxes due on the erroneous assessment and is
entitled to a refund of excess taxes paid based on the corrected
assessment in the amount of \$3,281.17, plus interest;

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$3,281.17 is hereby appropriated
for a refund to Jerry's Inc., ET ALS for tax year
2014;

Section 2:- That the Treasurer of the City of
Norfolk is hereby directed to refund to Jerry's Inc.,
ET ALS in the amount specified above as soon as
practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in

effect from and after its adoption.

**Norfolk Commissioner of the Revenue
Certification and Request for the Refund
Of Previously Paid Tax to:**

Jerry' Inc. ET ALS

**Account Number
44973/025923**

April 16, 2014

Overview:

Jerry's Inc., ET ALS closed its East Virginia Beach Blvd location on July 31, 2013. The Commissioner's office was not informed of the closing until February 28, 2014. The taxpayer has requested a full refund of the 2014 business license payment.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Financial Impact:

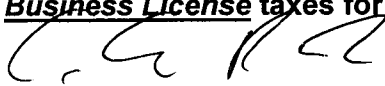
The refund reduces the **Business License** revenue by **\$3,281.17** for fiscal year 2014.

Conclusion:

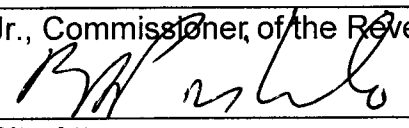
It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the **Business License** tax overpayment of **\$3,281.17**.

Certification

I, C. Evans Poston Jr., Commissioner of the Revenue for the City of Norfolk, certify that Jerry's Inc., ET ALS is due a refund in the amount of **\$3,281.17** plus interest as specified by **Norfolk City Code 24-25.3(1)f** due to the overpayment of **Business License** taxes for the year 2014.



C Evans Poston Jr., Commissioner of the Revenue



Bernard Pishko, City Attorney

4/22/14
Date

5/7/14
Date